

## References

Agencies can use the resources listed below to obtain information on how to further strengthen management controls, improve financial management, enhance agency systems, and prepare reports that capture fund balance activity. The Office of Management and Budget, Treasury, the Government Accountability Office, and other regulatory agencies disseminate these publications.

- Chief Financial Officers Act of 1990
- Federal Managers' Financial Integrity Act
- FMS 2108 Yearend Closing Statement GOALS Users Manual
- Government Management Reform Act of 1994
- Joint Financial Management Improvement Program, Core Financial System Requirements
- OMB Circular No. A-11, Preparation, Submission, and Execution of the Budget
- OMB Circular No. A-123, Management's Responsibility for Internal Control
- OMB Circular No. A-127, Financial Management Systems
- Intra-governmental Payment and Collection, GOALS Users Guide
- Statement of Differences, GOALS II Users Manual
- TFM Volume I, Part 2, Chapter 3100, Instructions for Disbursing Officers' Reports
- TFM Volume I, Part 2, Chapter 3300, Statement of Transactions (FMS 224) Reporting by Agencies for Which the Treasury Disburses
- TFM Transmittal Letter No. S2 U.S. Government Standard General Ledger (FACTS II)
- TFM Volume I, Bulletin No. 2011-06, Reporting Suspense Account Activity using F3875 and F3885 and using Accounts F3500 and F3502 as a GWA Reporter.

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